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**PUBLIC SERVICE
COMMISSION**

December 10, 2010

Mr. Jeff Derouen, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40601

RE: Case No. 2010-00353

Dear Mr. Derouen:

Please find enclosed the original and **ten (10)** copies of the revised tariff sheets 27-30 filed in compliance with the Commission Order dated December 7, 2010 for Case No. 2010-00353. **Please note these tariff pages replace the tariffs as filed on December 8, 2010.**

Please indicate receipt of the compliance filing by date stamping the enclosed duplicate of this letter and returning it for our files.

Sincerely,

A handwritten signature in cursive script that reads "Judy Dunlap".

Judy Dunlap
Rate Analyst / Rate Administration

Enclosures